IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 19TH JUNE 2007 / 29TH JYAISHTA 1929

WA.No. 473 of 2006()

AGAINST THE JUDGEMENT IN OP.36680/2002 Dated 26/10/2004
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APPELLANTS: RESPONDENTS
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1. STATE OF KERALA,
REP. BY THE SECRETARY,
(TAXES) DEPARTMENT,
THIRUVANANTHAPURAM.

2. THE COMMISSIONER OF EXCISE,
THIRUVANANTHAPURAM.

3. THE ASSISTANT EXCISE COMMISSIONER,
PALATKA.

4. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY, ALUVA.

BY SR.GOVERNMENT PLEADER MR.M.R.SABU

RESPONDENT: PETITIONER

SIJU PADAYATTIL,
S/O. BABY PADAYATTIL,
PADAYATTIL HOUSE,
VENGOOR KARA,
ANGAMALY P.O., ALUVA TALUK,
ERNAKULAM DISTRICT.

THIS WRIT APPEAL HAVING COME UP FOR ORDERS ON 19/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN, J.

W.A.No.473 of 2006 &
C.M.AppIn.No.491 of 2006

Dated, this the 19th day of June, 2007

JUDGMENT

H.L.Dattu, C.J.

Delay in filing the appeal is condoned.

2. This writ appeal arises out of an order passed by a learned Single Judge in O.P.No.36680 of 2002 dated 26th October, 2004. By the impugned order the learned Single Judge has quashed the notice Ext.P7 dated 15.5.2002 and Ext.P8 dated 23.11.2002. These notices were issued by the respondents to recover interest on additional tax for transporting toddy from one district to another. A similar issue came up for decision before a Division Bench of this Court in W.A.No.1027 of 2005 and connected cases.

3. The Division Bench by its order dated 27th June, 2006 has rejected the writ appeals.

4. Respectfully following the observations made in the aforesaid decision, this writ appeal also requires to be rejected and it is rejected. Ordered accordingly.

(**H.L.DATTU)**
CHIEF JUSTICE

(K.T.SANKARAN)
JUDGE

vns